

**IN THE UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF MISSOURI**

IN RE: )  
 )  
ARNOLD J. MIGUES JR, ) Ch. 13  
 ) Case No. 23-40416-BTF13  
Debtor(s)

**MOTION TO DISMISS**

The Missouri Department of Revenue, a Creditor herein, in support of its Motion to Dismiss states to the Court as follows:

1. Debtor has failed or refused to file the following tax return with the State of Missouri: 2022 tax return. Any tax due for this tax period is entitled to priority pursuant to 11 U.S.C. § 507(a)(8).

2. This tax return will provide the Missouri Department of Revenue with information necessary for the completion and filing of claims in this bankruptcy proceeding.

3. Debtor's failure to file the aforementioned tax return constitutes an unreasonable delay which is prejudicial to the Missouri Department of Revenue and is grounds for dismissal under 11 U.S.C. § 1307(c)(1).

4. Further, the court pursuant to 11 U.S.C. § 105(a) is given power to issue any order necessary or appropriate to enforce or implement the provisions of Title 11 of the United States Code.

5. The continuation of the bankruptcy estate without the filing of the tax return is not in the best interest of the creditors of this estate; is in violation of the laws of the State of Missouri; and would inequitably treat the State of Missouri by preventing it from receiving the payments to which it is entitled under the Bankruptcy Code.

6. Upon the filing of the above-mentioned tax return or notarized affidavit stating sufficient cause for the non-filing of said return, the Missouri Department of Revenue will file a Notice of Compliance.

**WHEREFORE**, the Missouri Department of Revenue prays for an order dismissing Debtor's Chapter 13 proceeding, and for such other relief as the Court deems just and proper.

Andrew Bailey, Attorney General  
State of Missouri

**By: /s/ Susan Lissant**

Susan Lissant, Mo. Bar #56970  
Special Assistant Attorney General  
Missouri Department of Revenue  
General Counsel's Office  
301 W. High Street, Room 670  
PO Box 475  
Jefferson City, MO 65105-0475  
(573) 751-5531 FAX (573)751-7232  
E-Mail: [bankruptcy@dor.mo.gov](mailto:bankruptcy@dor.mo.gov)  
Attorney for Department of Revenue